

## EXHIBIT 1A

**USA Commercial Mortgage  
Mesirow Financial Billing Detail**

	Data per Actual Invoice					Hours					Dollars (in 000's)								
	CMC	FT	DT	Realty	Securities	Total	CMC	FT	DT	Realty	Securities	Total	CMC	FT	DT	Realty	Securities	Total	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Analyzing/Evaluating Restructuring Alternatives	176.0	0.0	0.0	0.0	0.0	176.0	176.0	-	-	-	-	-	94.38	-	-	-	-	-	94.38
BK Motions/Filings	164.2	0.0	1.1	0.0	0.0	165.3	164.2	-	-	0.65	-	-	96.49	-	-	0.65	-	-	97.14
BK Schedules & SOFA	223.6	37.2	33.4	25.9	39.0	359.1	223.6	12.14	12.14	12.45	8.47	13.87	86.16	12.14	12.45	8.47	13.87	133.09	
Case Administration	134.8	14.1	15.3	6.5	11.6	182.3	134.8	4.65	4.65	4.77	2.15	3.83	60.35	4.65	4.77	2.15	3.83	75.74	
Cash Flow Model/Analyses	152.6	0.0	0.0	0.0	0.0	152.6	152.6	-	-	-	-	-	74.62	-	-	-	-	74.62	
Committee Issues and Requests *	267.5	147.3	128.3	0.0	0.0	543.1	267.5	65.99	65.99	58.75	-	-	116.25	65.99	-	-	-	-	241.00
Company Administration	31.3	0.0	0.0	0.0	0.0	31.3	31.3	-	-	-	-	-	18.76	-	-	-	-	18.76	
Court Hearings/Preparation	169.4	2.2	1.8	1.4	1.2	176.0	169.4	1.36	1.36	1.12	0.87	0.74	94.62	1.36	1.12	0.87	0.74	98.71	
DIP Financing/Cash Collateral	129.7	0.0	0.0	0.0	0.0	129.7	129.7	-	-	-	-	-	72.04	-	-	-	-	72.04	
Disclosure Statement/Plan of Reorg	13.8	0.0	0.0	0.0	0.0	13.8	13.8	-	-	-	-	-	8.70	-	-	-	-	8.70	
Employment/Fee Applications	119.9	0.0	0.0	0.0	0.0	119.9	119.9	-	-	-	-	-	18.69	-	-	-	-	18.69	
Financial Analysis	572.3	5.5	14.4	0.0	0.0	592.2	572.3	2.60	2.60	7.07	-	-	237.33	2.60	7.07	-	-	246.99	
Investigation & Forensic Analysis	4,148.0	1.3	6.7	0.0	0.0	4,156.0	4,148.0	0.77	0.77	3.57	-	-	1,523.83	0.77	3.57	-	-	1,528.17	
Investor Issues and Requests	45.5	1.2	2.2	0.0	0.0	48.9	45.5	0.51	0.51	1.14	-	-	12.92	0.51	1.14	-	-	14.58	
Leases, Executory Contracts and Agreements	387.4	0.0	0.0	0.0	0.0	387.4	387.4	-	-	-	-	-	83.76	-	-	-	-	83.76	
Liquidation Analysis	19.2	1.3	1.4	0.0	0.0	21.9	19.2	0.83	0.83	0.89	-	-	10.18	0.83	0.89	-	-	11.90	
Loan Portfolio	447.8	4.3	10.4	0.0	0.0	462.5	447.8	2.58	2.58	6.62	-	-	229.11	2.58	6.62	-	-	238.30	
Management of the Estates by the CRO	245.9	0.0	0.0	0.0	0.0	245.9	245.9	-	-	-	-	-	159.84	-	-	-	-	159.84	
Meetings/Teleconference	53.4	3.7	2.6	0.0	0.0	59.7	53.4	2.37	2.37	1.65	-	-	33.71	2.37	1.65	-	-	37.73	
Monthly Operating Reports	18.9	11.8	12.7	8.1	10.7	62.2	18.9	4.51	4.51	4.91	2.95	3.94	7.68	4.51	4.91	2.95	3.94	23.98	
Strategic Management	64.0	0.0	1.3	0.0	0.0	65.3	64.0	0.56	0.56	0.81	-	-	36.96	0.56	0.81	-	-	37.76	
Valuation Analyses/Appraisal	130.9	0.9	0.0	0.0	0.0	131.8	130.9	-	-	-	-	-	47.96	-	-	-	-	48.51	
Subtotal	7,716.1	230.8	231.6	41.9	62.5	8,282.9	7,716.1	98.9	98.9	104.4	14.4	22.4	3,124.3	98.9	104.4	14.4	22.4	3,364.4	
Expenses													213.81					213.81	
Total	7,716.1	230.8	231.6	41.9	62.5	8,282.9	7,716.1	98.86	98.86	104.38	14.43	22.39	\$ 3,338.15	\$ 98.86	\$ 104.38	\$ 14.43	\$ 22.39	\$ 3,578.21	

	% of Total					Hours %					Dollars %								
	CMC	FT	DT	Realty	Securities	Total	CMC	FT	DT	Realty	Securities	Total	CMC	FT	DT	Realty	Securities	Total	
Analyzing/Evaluating Restructuring Alternatives	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
	99.3%	0.0%	0.7%	0.0%	0.0%	100.0%	99.3%	0.0%	0.7%	0.0%	0.0%	100.0%	99.3%	0.0%	0.7%	0.0%	0.0%	0.0%	100.0%
	62.3%	10.4%	9.3%	7.2%	10.9%	100.0%	64.7%	9.1%	9.4%	6.4%	10.4%	100.0%	64.7%	9.1%	9.4%	6.4%	10.4%	100.0%	
	73.9%	7.7%	8.4%	3.6%	6.4%	100.0%	79.7%	6.1%	6.3%	2.8%	5.1%	100.0%	79.7%	6.1%	6.3%	2.8%	5.1%	100.0%	
Case Administration	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Cash Flow Model/Analyses	49.3%	27.1%	23.6%	0.0%	0.0%	100.0%	48.2%	27.4%	24.4%	0.0%	0.0%	100.0%	48.2%	27.4%	24.4%	0.0%	0.0%	0.0%	100.0%
Committee Issues and Requests	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Company Administration	96.3%	1.3%	1.0%	0.8%	0.7%	100.0%	95.9%	1.4%	1.1%	0.9%	0.8%	100.0%	95.9%	1.4%	1.1%	0.9%	0.8%	0.8%	100.0%
Court Hearings/Preparation	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
DIP Financing/Cash Collateral	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Disclosure Statement/Plan of Reorg	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Employment/Fee Applications	96.6%	0.9%	2.4%	0.0%	0.0%	100.0%	96.6%	0.9%	2.4%	0.0%	0.0%	100.0%	96.1%	1.1%	2.9%	0.0%	0.0%	0.0%	100.0%
Financial Analysis	99.8%	0.0%	0.2%	0.0%	0.0%	100.0%	99.7%	0.2%	0.1%	0.0%	0.0%	100.0%	99.7%	0.2%	0.1%	0.0%	0.0%	0.0%	100.0%
Investigation & Forensic Analysis	93.0%	2.5%	4.5%	0.0%	0.0%	100.0%	88.7%	3.5%	7.8%	0.0%	0.0%	100.0%	88.7%	3.5%	7.8%	0.0%	0.0%	0.0%	100.0%
Investor Issues and Requests	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Leases, Executory Contracts and Agreements	87.7%	5.9%	6.4%	0.0%	0.0%	100.0%	85.6%	7.0%	7.4%	0.0%	0.0%	100.0%	85.6%	7.0%	7.4%	0.0%	0.0%	0.0%	100.0%
Liquidation Analysis	96.8%	0.9%	2.2%	0.0%	0.0%	100.0%	96.1%	1.1%	2.8%	0.0%	0.0%	100.0%	96.1%	1.1%	2.8%	0.0%	0.0%	0.0%	100.0%
Loan Portfolio	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Management of the Estates by the CRO	89.4%	6.2%	4.4%	0.0%	0.0%	100.0%	89.4%	6.3%	4.4%	0.0%	0.0%	100.0%	89.4%	6.3%	4.4%	0.0%	0.0%	0.0%	100.0%
Meetings/Teleconference	30.4%	19.0%	20.4%	13.0%	17.2%	100.0%	32.0%	18.8%	20.5%	12.3%	16.4%	100.0%	32.0%	18.8%	20.5%	12.3%	16.4%	16.4%	100.0%
Monthly Operating Reports	98.0%	0.0%	2.0%	0.0%	0.0%	100.0%	97.9%	0.0%	2.1%	0.0%	0.0%	100.0%	97.9%	0.0%	2.1%	0.0%	0.0%	0.0%	100.0%
Strategic Management	99.3%	0.7%	0.0%	0.0%	0.0%	100.0%	98.8%	1.2%	0.0%	0.0%	0.0%	100.0%	98.8%	1.2%	0.0%	0.0%	0.0%	0.0%	100.0%
Valuation Analyses/Appraisal	93.2%	2.8%	2.8%	0.5%	0.8%	100.0%	92.9%	2.9%	3.1%	0.4%	0.7%	100.0%	92.9%	2.9%	3.1%	0.4%	0.7%	0.7%	100.0%
Subtotal	93.2%	2.8%	2.8%	0.5%	0.8%	100.0%	93.3%	2.8%	2.9%	0.4%	0.6%	100.0%	93.3%	2.8%	2.9%	0.4%	0.6%	0.6%	100.0%
Expenses																			
Total	93.2%	2.8%	2.8%	0.5%	0.8%	100.0%	93.3%	2.8%	2.9%	0.4%	0.6%	100.0%	93.3%	2.8%	2.9%	0.4%	0.6%	0.6%	100.0%

\* Mesirow charged 84 hours and \$40,114 in fees to the Executory Contract Holders committee that was included in the USACM estate for purposes of this analysis.